Illinois Department of Revenue 101 West Jefferson Street Springfield, Illinois 62708

INFORMATIONAL BULLETIN FY85-34

TO: All Licensed Motor Fuel Distributors and Suppliers

SUBJECT: Illinois Motor Fuel Tax Law Amendment

Effective July 1, 1985, Public Act 83-12 (HB-1305) amends the Illinois Motor Fuel Tax Law increasing the tax per gallon rate as follows:

MOTOR FUEL RATES FOR OTHER THAN DIESEL FUEL:

- \$.13 per gallon for the period July 1, 1985 and thereafter
 DIESEL FUEL RATES:
 - \$.15« per gallon for the period July 1, 1985 and thereafter

"DIESEL FUEL" is defined in Public Act 83-12 as any petroleum product intended for use or offered for sale as a fuel for engines in which fuel is injected into the combustion chamber and ignited by pressure without electric spark. Those fuels known as diesel, dieselhol, kerosene, and other fuels used in a diesel engine are within this definition and are subject to the additional \$.02 \(\text{per gallon rate}. \)

The Distributor Tax Return (RMFT-5) and the Supplier Tax Return (RMFT-5-SF) will both be revised to accommodate the tax per gallon rate changes. The revised tax returns will be provided for the reporting of your July, 1985 motor fuel tax liability.

Should you have any questions regarding this legislation, please contact the Excise Taxes Return Processing Unit -Phone (217) 785-2626.

J. Thomas Johnson Director of Revenue

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